

United States Court of Appeals
FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 15-1294

September Term, 2015

USTC-25593-13L

Filed On: August 5, 2016

Ethel Linda Frierson-Harris,

Appellant

v.

Commissioner of Internal Revenue Service,

Appellee

ON APPEAL FROM THE UNITED STATES TAX COURT

BEFORE: Rogers, Kavanaugh, and Srinivasan, Circuit Judges

J U D G M E N T

This appeal was considered on the record from the United States Tax Court and on the briefs filed by the parties. See Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j). It is

ORDERED AND ADJUDGED that the Tax Court's orders filed August 18, 2014, November 7, 2014, and May 18, 2015, be affirmed. Appellant's brief does not address the merits of these decisions, nor did she file a reply brief after the government raised a forfeiture argument in its brief. Appellant has therefore forfeited any challenge to the merits of the underlying decisions. See U.S. ex rel. Totten v. Bombardier Corp., 380 F.3d 488, 497 (D.C. Cir. 2004). To the extent appellant argues the merits of her appeal should be heard in the Second Circuit, she has not shown that the Second Circuit is the proper venue. See 26 U.S.C. § 7482(b)(1); Byers v. C.I.R., 740 F.3d 668, 672 (D.C. Cir. 2014) (stating that the "D.C. Circuit [is] the default venue for tax cases").

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam